

APPENDIX E  
TRANSPORTATION SERVICES

INTERNAL CONTROL REVIEW CHECKLIST

TASK: Transportation Services

SUBTASK: Passengers

THIS CHECKLIST: Foreign Travel

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Establish a plan of proposed foreign travel for the next fiscal year.

Step 1: Determine if the annual plan is on hand and current.

Risk: Mission accomplishment will be jeopardized if the plan is not followed.

Control Objective: Ensure that the plan is prepared IAW with ASA (CW), HQUSACE, division and district policy and guidance.

Control Technique: Review and analyze the plan for completeness, adequacy and compliance with guidance.

Test Question:

1. Does the activity have a current plan on hand?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Is the plan current and in compliance with guidance?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Are all necessary personnel familiar with the contents of the plan?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

4. Are there established and published procedures for reviewing and updating the plan?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. Are there procedures to ensure that the plan is followed?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

#### EVENT CYCLE 2: Approval Process

Step 1: Has the plan been approved by all authority levels?

Risk: Foreign travel will occur that has not been approved nor desired by the required level.

Control Objective: Ensure that the necessary approvals have been obtained.

Control Technique: Inspection and review of the plan by supervisory personnel.

Test Question:

1. Was the plan forwarded through division, HQUSACE and ASA (CW) for approval?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Has the plan been reviewed by supervisory personnel to determine if all approvals have been obtained?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Are controls adequate to ensure that all additional requirements required by the approvals are being accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

4. Are controls adequate to ensure that any required changes to the plan are approved at the necessary level?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. Are controls adequate to ensure that any proposed foreign travel not approved in the annual plan is either individually approved or not taken?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

EVENT CYCLE 3: FOA execution of the plan.

Step 1: Make the approved trips to support the mission requirements within the assigned foreign travel budget ceiling.

Risk: Failure to accomplish the mission requirements for which the travel was approved and loss of valuable travel funds.

Control Objective: Ensure that FOA execution of the plan is in compliance with policy guidance.

Control Techniques: Periodic reviews.

Test Question:

1. Are procedures established to ensure that the plan is followed or approved modifications are accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Are controls established to ensure that periodic reviews are accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Are periodic reviews accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

4. Are procedures established to ensure the foreign travel is being accomplished within the allowed funds ceiling?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. Are procedures established to forward, for approval, all unprogramed foreign travel requirements?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

Step 2: Monitor and maintain data on all actions associated with each foreign travel trip, and report required information to higher levels.

Risk: Inadequate monitoring and collection of data on foreign travel could result in reduced budgets in future years and failure to provide accurate information to Congress.

Control Objective: Ensure collection and reporting of all necessary data relating to each foreign traveler.

Control Technique: Review each foreign travel order and final travel voucher to ensure all required data is documented and reported, as required.

Test Question:

1. Is a copy of each approved foreign travel order maintained on file?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Does the finance and accounting support organization for your FOA maintain copies of completed foreign travel vouchers?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Are the estimated travel costs taken from the travel order for reporting purposes?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

4. Are the actual travel costs taken from the completed travel vouchers?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. Are both estimated and actual (when travel vouchers are completed) travel costs reported in the required quarterly reports?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

6. Is supervisory review completed to ensure that data reported is accurate and on time?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

7. Does the supervisory review ensure that the established funding level for your FOA is not exceeded or, if so, has the new funding level been approved by the proper level of authority?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL  
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist when warranted by unique environmental circumstances. The controls prescribed in this checklist, as amended, are in place and

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operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

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OPERATING MANAGER (Signature)

TASK: Transportation Services

SUBTASK: Vehicles

THIS CHECKLIST: Civil Vehicle Procurement

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Establish requirements plan for civil funded motor vehicle procurement for each fiscal year.

Step 1: Determine if the annual plan is on hand and current.

Risk: Mission accomplishment will be jeopardized if the requirements are not programed and funded for each procurement year.

Control Objective: Ensure that requirements plan is prepared IAW with HQUSACE, division and district policy and guidance.

Control Technique: Review and analyze the requirements for completeness, adequacy and compliance with guidance.

Test Question:

1. Does the activity have a current plan on hand?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Is the plan current and in compliance with guidance?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Are all necessary personnel familiar with the contents of the plan?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

4. Are there established procedures for reviewing and updating the plan?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. Are there procedures to ensure that the plan is followed?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

#### EVENT CYCLE 2: Approval Process

Step 1: Has the plan been approved by all authority levels?

Risk: Acquisition of motor vehicles will occur that have not been approved nor desired by the required level.

Control Objective: Ensure that the necessary approvals have been obtained.

Control Technique: Inspection and review of the plan by supervisory personnel.

Test Question:

1. Was the plan forwarded through division, HQUSACE for approval?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Has the plan been reviewed by supervisory personnel to determine if all approvals have been obtained?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Are controls adequate to ensure that all additional requirements required by the approvals are being accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:



4. Are controls adequate to ensure that any required changes to the plan are approved at the necessary level?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. Are controls adequate to ensure that any proposed procurement not approved in the annual plan is either individually approved or not procured?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

EVENT CYCLE 3: FOA execution of the plan.

Step 1: Forward requirements plan to support the mission requirements within the approved funding limitations.

Risk: Failure to accomplish the mission requirements for which the motor vehicles were approved.

Control Objective: Ensure that FOA execution of the plan is in compliance with policy guidance.

Control Techniques: Periodic reviews.

Test Question:

1. Are procedures established to ensure that the plan is followed or approved modifications are accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Are controls established to ensure that periodic reviews are accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Are periodic reviews accomplished?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

4. Are procedures established to ensure the motor vehicle procurement is being accomplished within the approved funding limits?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. Are procedures established to forward, for approval, all unprogramed motor vehicle requirements?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

Step 2: Monitor and maintain data on all actions associated with each motor vehicle procurement.

Risk: Inadequate monitoring and collection of data on motor vehicle acquisitions could result in reduced budgets in future years and/or acquisition of motor vehicles not required.

Control Objective: Ensure collection and reporting of all necessary data relating to each motor vehicle acquisition.

Control Technique: Review each motor vehicle requisition to ensure all required data is documented and reported, as required.

Test Question:

1. Is a copy of each approved motor vehicle requisition maintained on file?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

2. Was each requisition reviewed before forwarding to higher Headquarters to ensure only the minimum requirements to support the current missions of the FOA were forwarded?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

3. Was each requisition reviewed to ensure only those options required were ordered?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

4. Was each requisition reviewed to ensure the supporting funds for acquisition were appropriate (revolving, project, etc.)?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

5. If the requisition was for an addition to the fleet, was it justified in writing and forwarded with the plan?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

6. Is supervisory review completed to ensure that data reported is accurate and on time?

Response: YES\_\_\_ NO\_\_\_ NA\_\_\_  
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL  
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist when warranted by unique environmental circumstances. The controls prescribed in this checklist as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

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OPERATING MANAGER (Signature)